

STATE OF HAWAII - DEPARTMENT OF TAXATION
**MONTHLY RETURN OF LIQUID FUEL TAX (STATE AND COUNTY)
AND ENVIRONMENTAL RESPONSE TAX**

(Chapter 243, HRS)

**TO BE FILED
BY DISTRIBUTOR**

IF APPLICABLE, CHECK BOX: ☐ INITIAL RETURN ☐ AMENDED RETURN ☐ FINAL RETURN

Please Print or Type	Name of Distributor	Permit Number	NOTE: This return with payment must be submitted to the Department of Taxation on or before the last day of the month following the close of the filing period.
	Business address (Number and Street)	FEIN Number	
	City, State, ZIP code	Period Covered	

PART I — COMPUTATION OF FUEL AND ENVIRONMENTAL RESPONSE TAX

LIQUID FUEL CLASSIFICATION	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI (Use Part II Summary)	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
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On Highway Diesel Oil and Liquid Fuel

1. Diesel - On Hwy. Gals.					
2. Gasoline & Other Liquid Fuel:					
a. Premium Gals.					
b. Regular Gals.					
c. Unleaded Gals.					
d. Others (specify):					
Gals.					
Gals.					
3. Total (2a through 2d) Gals.					
4. Total (Add lines 1 and 3) Gals.					
5. Tax Rate	32.5¢ ^d	29¢/34¢ ^c	24.8¢	29¢	
6. Total tax for On Highway Diesel Oil and Liquid Fuel					

On Highway Alternative Fuel

7. LPG - On Hwy. Gals.					
8. Tax Rate	22¢/11.4¢ ^a /10.6¢ ^e	20¢/10.3¢ ^{a, c} /9.5¢ ^e	17¢/8.9¢ ^a /8.1¢ ^e	20¢/10.3¢ ^a /9.5¢ ^e	
9. Total tax for On Highway LPG					
10. Gals. (see instructions)					
11. Tax Rate (see instructions)					
12. Total tax for other On Highway Alternative Fuel					

Off Highway Liquid Fuel

13. Aviation Gals.					
14. Diesel - Off Hwy. Gals.					
15. Total (Add lines 13 and 14) Gals.					
16. Tax Rate	1¢	1¢	1¢	1¢	
17. Total tax for Off Highway Aviation and Diesel Oil					
18. Grand Total Gallons - Add lines 4, 7, 10, and 15					
19. Total Fuel Tax - Add lines 6, 9, 12, and 17					

ENVIRONMENTAL RESPONSE TAX

20. Petroleum Products (Number of barrels)		
21. Tax @ 5 cents per barrel		5¢
22. Total Environmental Response Tax		
23. TOTAL TAXES DUE — Add Lines 19e and 22e		

Complete Parts II, III, and IV on pages 2 and 3

DECLARATION

I declare, under the penalties set forth in section 231-36, HRS, that this is a true, correct, and complete return, prepared in accordance with the provisions of chapter 243, HRS, the Fuel Tax Law, and chapter 18-243, HAR.

SIGNATURE _____ TITLE _____ DATE _____

^a Effective for taxable years beginning after December 31, 2001. (Act 143, SLH 2001)

^c Effective July 1, 2003, pursuant to Maui County Resolution No. 03-65.

^d Pursuant to City and County of Honolulu Resolution No. 02-55.

^e Effective July 1, 2004, pursuant to Act 96, SLH 2004.

PART II — SUMMARY OF GALLONS TAXABLE IN THE COUNTY OF MAUI

LIQUID FUEL CLASSIFICATION	(a) ISLAND OF MAUI	(b) ISLAND OF LANAI	(c) ISLAND OF MOLOKAI	(d) Add cols. a to c TOTAL FOR COUNTY OF MAUI
On Highway Diesel Oil and Liquid Fuel				
Diesel - On Hwy. Gals.				
Gasoline & Other Liquid Fuel:				
Premium Gals.				
Regular Gals.				
Unleaded Gals.				
Others (specify):				
Gals.				
Gals.				
On Highway Alternative Fuel				
LPG - On Hwy. Gals.				
Other Alternative Fuels - On Hwy. Gals.				
Off Highway Liquid Fuel				
Aviation Gals.				
Diesel - Off Hwy. Gals.				

Note: Gallons taxable in the County of Maui, column (d), should be entered in Part I, column (b).

PART III — EXEMPT SALES

Gallons	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
Liquid fuel sold for official Federal Government use					
Sales in the foreign trade zone					
Sales of bonded aviation fuel to air carriers coming from or going to foreign ports					
Sales to another licensed distributor					
Liquid fuel sold for use in Kalawao County					
Other exempt sales of liquid fuel:					
Total Gallons					

Note: Total Gallons, column (e) should be equal to the amounts entered in Part IV, line 2 of all 5 schedules.

PART IV — SUMMARY OF SALES

On Highway Diesel Oil and Liquid Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same amount entered in Part I, line 4.

On Highway - LPG (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same amount entered in Part I, line 7.

On Highway - Other Alternative Fuel (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same amount entered in Part I, line 10.

Off Highway Aviation and Diesel Oil (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Deduction for retail sales from Form M-2					
4. Add lines 2 and 3					
5. Taxable sales (Line 1 minus line 4)					

Note: Taxable sales (line 5) should be the same amount entered in Part I, line 15.

Off Highway Alternative Fuels (Gallons)	(a) CITY & COUNTY OF HONOLULU	(b) COUNTY OF MAUI	(c) COUNTY OF HAWAII	(d) COUNTY OF KAUAI	(e) Add cols. a to d TOTAL OF ALL COUNTIES
1. Total sales					
2. Exempt sales					
3. Net sales (Line 1 minus line 2)					

Note: Net sales (line 3) is not taxable pursuant to section 243-4(c)(3), HRS.

General Instructions

Form M-20A is used to report and pay fuel taxes monthly. There is no annual fuel tax return to be filed.

Hawaii's fuel tax is a tax on distributors for each gallon of liquid fuel refined, manufactured, produced, or compounded by the distributor and sold or used by the distributor in the State. The tax is also imposed on liquid fuel imported by the distributor or acquired by the distributor from persons who are not licensed distributors which is sold or used by the distributor in the State. The environmental response tax is also a part of Hawaii's fuel tax law.

The fuel tax is comprised of three parts, a State component, a county component, and the environmental response tax. The amount of the *State component* is set by legislation. The *county component* varies by county and is set by county ordinance. The *environmental response tax* is 5 cents per barrel (42 U. S. gallons) of petroleum product sold by a distributor to any retail dealer or end user (other than a refiner) of the petroleum product.

Definition of Certain Terms Used in Chapter 243, HRS

"Alternative fuel" means methanol, denatured ethanol, and other alcohols; mixtures containing 85 percent or more by volume of methanol, denatured ethanol, and other alcohols with gasoline or other fuels; natural gas; liquefied petroleum gas; hydrogen; coal-derived liquid fuels; biodiesel; mixtures containing 20 percent or more by volume of biodiesel with diesel or other fuels; fuels (other than alcohol) derived from biological materials; and any other fuel that is substantially not a petroleum product and that the governor determines would yield a substantial energy security benefits or substantial environmental benefits.

"Distributor" means and includes: (1) Every person who refines, manufactures, produces, or compounds liquid fuel in the State, and sells or uses the same therein; (2) Every person who imports or causes to be imported into the State any liquid fuel and sells it therein, whether in the original packages or containers in which it is imported or otherwise than in such original packages or containers, or who imports any such fuel for the person's own use in the State; (3) Every person who acquires liquid fuel from a person not a licensed distributor and sells or uses it, whether in the original package or container in which it was imported (if imported), or otherwise than in such original package or container; and (4) Every person who acquires liquid fuel from a licensed distributor as a wholesaler thereof and sells or uses it.

Who Must File

Every distributor as defined above must file Form M-20A.

When to File

Form M-20A must be filed on or before the last day of each month, showing the fuel sold or used during the preceding calendar month. If the due date falls on a Saturday, Sunday, or legal holiday, file by the next regular workday.

The official U.S. Post Office cancellation mark will be considered primary evidence of the date of filing of tax documents and payments. Hawaii has adopted the Internal Revenue Code provision to allow documents and payments delivered by a designated private delivery service to qualify for the "timely mailing treated as timely filing/paying rule." The Department of Taxation will conform to the Internal Revenue Service listing of designated private delivery services and type of delivery services qualifying for the "timely mailing treated as timely filing/paying rule." Timely filing of mail which does not bear a U.S. Post Office cancellation mark will be determined by reference to other competent evidence.

Where to File

File Form M-20A with:

Hawaii Department of Taxation
P.O. Box 259
Honolulu, Hawaii 96809-0259
808-587-4242
Toll-Free: 1-800-222-3229

Penalty and Interest

For failure to file a return on time, penalties will be assessed up to 25% of the net amount due. On a timely filed return, a penalty of 20% of the tax due will be assessed if any tax remains unpaid after 60 days from the prescribed due date of the return. Interest at the rate of 2/3 of 1% per month or part of a month shall be assessed on unpaid taxes and penalties assessed beginning with the first calendar day after the date prescribed for payment, whether or not that first calendar day falls on a Saturday, Sunday, or legal holiday.

Signature

The return must be signed and dated by a person who is authorized to sign Form M-20A.

Specific Instructions

Part I — Computation of Fuel and Environmental Response Tax

Complete Part I to compute the amount of fuel and environmental response tax due with the return. In completing Part I, enter the number of taxable gallons.

Line 2d — Do not include the sale of alternative fuels on this line.

Line 10 — Specify the type of alternative fuel sold in gallons. If you sold more than one type of alternative fuel, attach a separate schedule showing the number of gallons sold, tax rate, and taxes due. Include the total number of gallons sold on line 18 and the total taxes on line 19.

Line 11 — See box below for alternative fuel tax rates.

Part II — Summary of Gallons Taxable in the County of Maui

Complete Part II to report the taxable number of gallons sold or used for the islands of Maui, Lanai, and Molokai.

Part III — Exempt Sales

Complete Part III to report the exempt number of gallons sold or used, including (1) Fuel exported or sold to the federal government for official government use, (2) Imports in interstate or foreign commerce as long as the fuel is beyond the taxing power of the State (e.g. in the foreign trade zone or sales of bonded aviation fuel to air carriers coming from or going to foreign ports), (3) Sales to another licensed distributor, and (4) Fuel sold for use in and actually delivered to, or sold in, the county of Kalawao.

Part IV — Summary of Sales

Complete Part IV to report total sales, exempt sales, and the deduction for retail sales from Form M-2, Certificate of Retail Sales of Liquid Fuel. The taxable sales reported on line 5 should be the same amount entered on the appropriate line in Part I.

Part I, Line 11 — The tax rates (in cents per gallon) for the following alternative fuels are:

	City & County of Honolulu	County of Maui	County of Hawaii	County of Kauai
Ethanol	10.2¢ ^a /4.8¢ ^e	9.2¢ ^{a, c} /6.2¢ ^e	8¢ ^a /3.7¢ ^e	9.2¢ ^a /4.3¢ ^e
Methanol	7.9¢ ^a /3.7¢ ^a	7.2¢ ^{a, c} /4.8¢ ^e	6.2¢ ^a /2.9¢ ^e	7.2¢ ^a /3.3¢ ^e
Biodiesel	16.8¢ ^{a, d} /12.3¢ ^e	15¢ ^a /8.5¢ ^b /4¢ ^e	12.9¢ ^a /6.2¢ ^e	15¢ ^a /4¢ ^f

^a Effective for taxable years beginning after December 31, 2001. (Act 143, SLH 2001)

^b Effective April 1, 2002, pursuant to Maui County Ordinance No. 3044.

^c Effective July 1, 2003, pursuant to Maui County Resolution No. 03-65.

^d Pursuant to City and County of Honolulu Resolution No. 02-55.

^e Effective July 1, 2004, pursuant to Act 96, SLH 2004.

^f Effective July 1, 2004, pursuant to Kauai County Ordinance No. 816.